

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

NATALIE D. CHAPMAN,)	Case No. 02R-112
)	
Appellant,)	
)	
v.)	FINDINGS AND ORDERS
)	(CONFESSION OF JUDGMENT)
SARPY COUNTY BOARD)	
OF EQUALIZATION,)	
)	
Appellee.)	

THIS CAUSE comes on for hearing before the Nebraska Tax Equalization and Review Commission on the 1st day of April, 2003. Based upon the Notice of Appeal filed by the Appellant, and the Offer to Confess Judgment filed by the Appellee, and the Appellant's Acceptance of the Offer to Confess Judgment, the Commission finds and determines as follows:

I.

That pursuant to Neb. Rev. Stat. §77-5007 (2002 Cum. Supp.), the Commission has jurisdiction over the parties hereto and over the subject matter of this appeal.

II.

That the subject matter of this appeal is the assessed value of certain real property for tax year 2002, which real property is legally described in the appeal.

III.

That on the 24th day of July, 2002, the Appellee determined that the real property which is the subject matter of this appeal had a value for purposes of taxation in the amount of \$386,122.00.

IV.

That on the 26th day of August, 2002, the Appellant filed a Notice of Appeal, alleging that the assessed value of \$386,112.00 of the subject property was excessive.

V.

That on the 1st day of April, 2003, the Appellee filed a Confession of Judgment, accepted by the Appellant, which would result in a total assessed valuation for purposes of taxation in the amount of \$346,822.00 for tax year 2002.

VI.

That on the 1st day of April, 2003, the Tax Equalization and Review Commission entered an Order Granting Appellee Leave to Offer to Confess Judgment.

ORDER

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. That the order of the County Board of Equalization of Sarpy County, Nebraska, which set the assessed value of the subject property for tax year 2002, is hereby vacated and set aside.
2. That the Appellee's Confession of Judgment is hereby approved.
3. That the subject property legally described as Lots 12 and 13, Fontenelle Hills IV, City of Bellevue, County of Sarpy, State of Nebraska, shall be valued for purposes of taxation for tax year 2002, as follows:

Land	\$ 87,150
Improvements	\$ 259,672
Total	\$ 346,822

4. That this decision, if no appeal is filed, shall be certified within thirty days to the Sarpy County Treasurer, and the Sarpy County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2002 Cum. Supp.).
5. That any request for relief by any party not specifically granted by this order is denied.
6. That this Order shall not be used or construed as a determination of the assessed value of the subject property in any other proceeding pertaining to the valuation of the subject property for any tax year other than tax year 2002.
7. That each party is to bear its own costs in this matter.

IT IS SO ORDERED.

DATED this 1st day of April, 2003.

Robert L. Hans, Commissioner

Susan S. Lore, Commissioner

Wm. R. Wickersham, Commissioner

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Mark P. Reynolds, Chairman